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Fourth coordination and management meeting

Summary record of the 56th meeting
Held at Headquarters, New York, on Thursday, 23 July 2015, at 4 p.m.

President: Mr. Oh Joon (Vice-President) ..... (Republic of Korea)

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* The 2015 session was extended by one day in order for the Council to take action on two outstanding draft resolutions.

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In the absence of Mr. Sajdik (Austria), Mr. Oh Joon (Republic of Korea), Vice-President, took the Chair.

The meeting was called to order at 4.10 p.m.

Economic and environmental questions (*continued*)

(h) International cooperation in tax matters (*continued*) (E/2015/L.9)

Draft resolution E/2015/L.9: *Committee of Experts on International Cooperation in Tax Matters*

1. **The President** said that the draft resolution had no programme budget implications.

2. **Mr. Marobe** (South Africa), speaking on behalf of the Group of 77 and China, said that the Group welcomed the discussion on the strengthening of institutional regimes to promote international cooperation in tax matters. Although the central role that tax regimes played in development was increasingly recognized, there was as yet no inclusive forum for tax cooperation at the intergovernmental level, nor was there enough focus on the development dimension of international cooperation in tax matters.

3. The Group took note of the report of the Committee of Experts on International Cooperation in Tax Matters (E/2014/45) as well as the report of the Secretary-General on further strengthening the work of the Committee of Experts on International Cooperation in Tax Matters (E/2015/51). The Group had repeatedly called for the Committee to be transformed from an ad hoc group of experts acting in their own capacity to a subsidiary body of the Council composed of experts representing their respective Governments. Such a transformation would serve to strengthen international cooperation in tax matters. The work of the Committee should also be better integrated into the Council's programme of work, which would enable the Committee to effectively contribute to the financing for development and post-2015 development agenda processes.

4. The Group welcomed the decision made at the third International Conference on Financing for Development to enhance the resources of the Committee in order to strengthen its effectiveness and operational capacity, to increase the frequency of its meetings, and to have Committee members appointed by the Secretary-General in consultation with Member States. The Group further requested the Secretary-General to report to the Council at the 2016 special meeting on international cooperation in tax matters on the outcome document of the third International Conference on Financing for Development, as appropriate. All countries and institutions interested in providing the Committee with financial assistance were urged to make voluntary contributions to the trust fund. Such extrabudgetary contributions would help to increase the participation of experts from developing countries.

5. The Group wished to withdraw the draft resolution contained in document E/2015/L.9 and replace it with a draft decision, entitled "Committee of Experts on International Cooperation in Tax Matters", that would read as follows: "The Economic and Social Council decides, to take note of the report of the Committee of Experts on International Cooperation in Tax Matters on its tenth session, and of the report of the Secretary-General on further strengthening the work of the Committee of Experts on International Cooperation in Tax Matters."

6. **The President** said he took it that the Council wished to withdraw the draft resolution contained in document E/2015/L.9, and replace it with the draft decision contained in an informal paper and read out by the representative of South Africa on behalf of the Group of 77 and China.

7. *Draft resolution* E/2015/L.9 *was withdrawn.*

8. **Mr. Busuttil** (Observer for the European Union) said that the European Union supported the statement made by the representative of South Africa on behalf of the Group of 77 and China. It should be noted that the late receipt of the text of the draft resolution had not allowed his delegation time for consultation with member States. He hoped that working methods for the negotiation of draft resolutions would be improved in the future.

9. **The President** said he took it that the Council wished to adopt the draft decision that had been read out by the representative of South Africa, on behalf of the Group of 77 and China, and circulated to delegations in an informal paper, in English only.

10. *The draft decision was adopted.*

Implementation of and follow-up to major United Nations conferences and summits (*continued*)

(b) Review and coordination of the implementation of the Programme of Action for the Least Developed Countries for the Decade 2011-2020 (*continued*) (E/2015/L.23)

Draft resolution E/2015/L.23: *Programme of Action for the Least Developed Countries for the Decade 2011-2020*

11. **The President** said that the draft resolution had no programme budget implications.

12. **Ms. Ünal** (Observer for Turkey) informed the Council that consensus had been reached on a revised text, which had been circulated to delegations in an informal paper, in English only. She appreciated the flexibility and spirit of cooperation demonstrated during the negotiations.

13. **The President** said he took it that the Council wished to adopt the revised draft resolution, as circulated in the informal paper.

14. *The draft resolution, as revised, was adopted.*

15. **Mr. Zinsou** (Benin), speaking in his capacity as Chair of the Global Coordination Bureau of the Least Developed Countries, said that while the will of the least developed countries to achieve development was not in question, a number of major challenges, such as natural disasters and the re-emergence of Ebola, hindered progress in those countries. Development partners were therefore urged to honour their commitments, since the least developed countries needed the support of all, in particular that of developed countries and partners in the South.

Conclusion of the 2015 session of the Council

16. **The President** declared that the Council had concluded its 2015 session.

The meeting rose at 4.30 p.m.